IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Ruben F. Lah

Serial No.: 10/731,874 Art Unit 1764

Filing Date: December 9, 2003

Title: VALVE SYSTEM AND METHOD FOR UNHEADING COKE DRUM

Examining Attorney: Alexa Doroshenk Neckel

RESPONSE

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This correspondence is responsive to the Office Action mailed October 13, 2006 for the above-referenced application. The following Amendment and Response addresses every rejection set forth in the Office Action, thus placing the application in condition for allowance.

Pursuant to 37 C.F.R. § 1.111 please amend the above-referenced patent application as follows: